

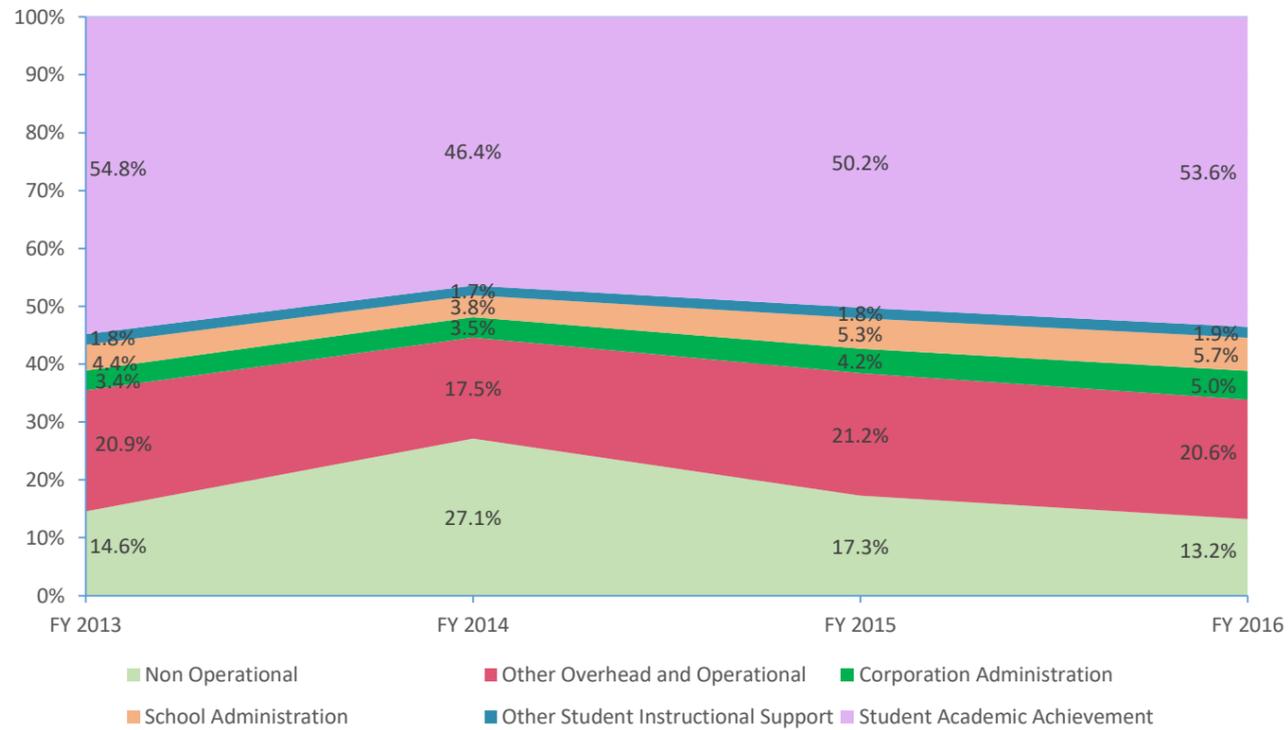
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Rosville Con School District (1180)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$4,189,377	54.0%	\$4,795,169	54.2%	\$5,083,512	54.8%	\$4,645,785	46.4%	\$4,565,202	50.2%	\$5,305,866	53.6%
Student Instructional Support	\$581,651	7.5%	\$537,497	6.1%	\$582,601	6.3%	\$545,872	5.5%	\$644,155	7.1%	\$752,232	7.6%
<b>Total</b>	<b>\$4,771,028</b>	<b>61.5%</b>	<b>\$5,332,666</b>	<b>60.3%</b>	<b>\$5,666,113</b>	<b>61.1%</b>	<b>\$5,191,657</b>	<b>51.9%</b>	<b>\$5,209,357</b>	<b>57.3%</b>	<b>\$6,058,098</b>	<b>61.2%</b>

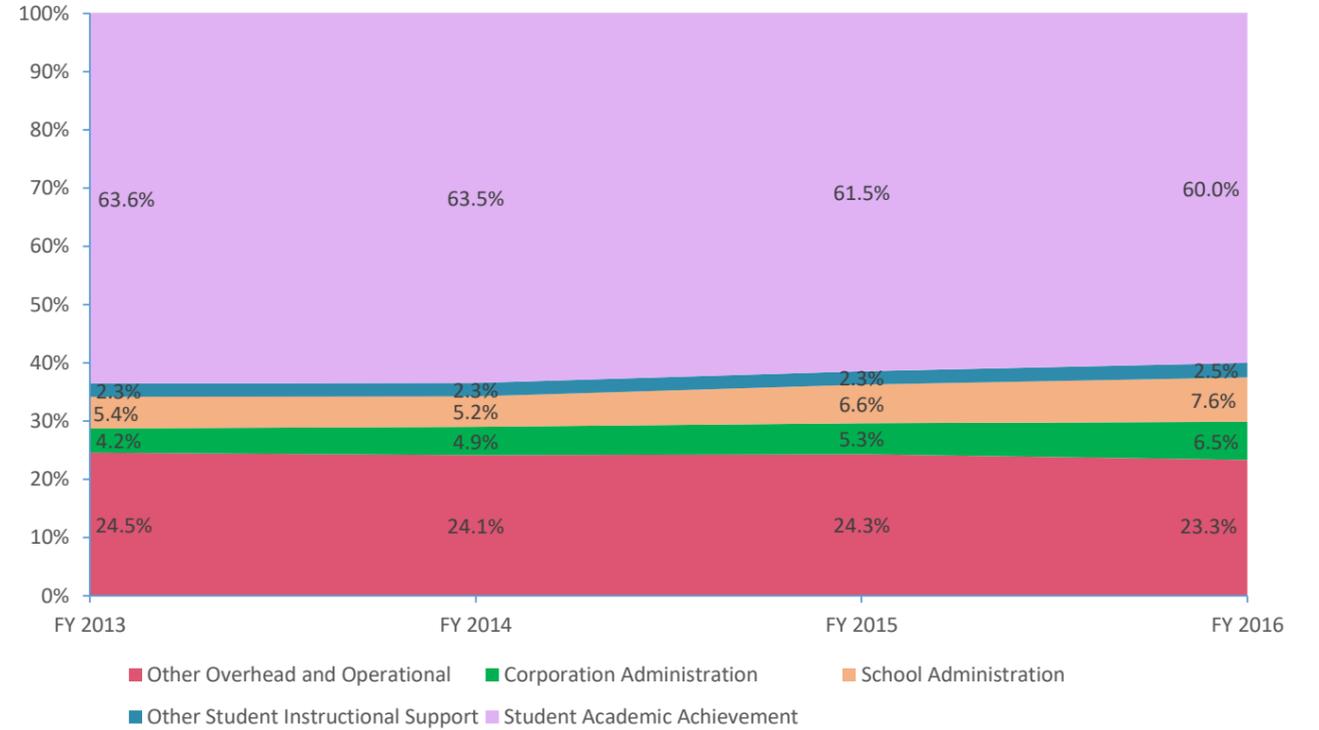
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,760,044	22.7%	\$2,343,350	26.5%	\$2,258,539	24.4%	\$2,100,820	21.0%	\$2,308,831	25.4%	\$2,538,414	25.6%
Non Operational	\$1,227,265	15.8%	\$1,169,617	13.2%	\$1,349,918	14.6%	\$2,715,592	27.1%	\$1,569,902	17.3%	\$1,309,483	13.2%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,987,308</b>	<b>38.5%</b>	<b>\$3,512,968</b>	<b>39.7%</b>	<b>\$3,608,457</b>	<b>38.9%</b>	<b>\$4,816,411</b>	<b>48.1%</b>	<b>\$3,878,733</b>	<b>42.7%</b>	<b>\$3,847,897</b>	<b>38.8%</b>

<b>Grand Total</b>	<b>\$7,758,336</b>	<b>\$8,845,633</b>	<b>\$9,274,570</b>	<b>\$10,008,068</b>	<b>\$9,088,090</b>	<b>\$9,905,995</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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**Rossville Con School District (1180)**

Account	FY 2006	FY 2009	FY 2015	FY 2016	Percent Change				
					2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$192,796	\$185,067	NA	NA	-4.0%
11100	Regular Programs	Elementary	\$1,082,521	\$1,611,542	\$1,415,994	\$1,350,959	24.8%	-16.2%	-4.6%
11200	Regular Programs	Middle/Junior High	\$12,016	\$807,865	\$317,875	\$361	-97.0%	-100.0%	-99.9%
11300	Regular Programs	High School	\$1,317,637	\$1,249,315	\$1,321,491	\$1,559,947	18.4%	24.9%	18.0%
11350	Regular Programs	High School - Academic Honors Diploma	\$0	\$0	\$47,144	\$24,765	NA	NA	-47.5%
11420	Regular Programs	Vocational Education - Agriculture B	\$141,632	\$151,363	\$147,958	\$171,662	21.2%	13.4%	16.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$53,602	\$56,778	\$40,037	\$46,038	-14.1%	-18.9%	15.0%
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$7,850	\$22,287	\$24,133	\$32,064	308.5%	43.9%	32.9%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$10,876	\$21,908	NA	NA	101.4%
12510	Special Programs	Culturally Different - Communication Disorders	\$56,268	\$59,847	\$69,230	\$50,627	-10.0%	-15.4%	-26.9%
12610	Special Programs	Learning Disability	\$164,742	\$186,803	\$368,032	\$424,479	157.7%	127.2%	15.3%
12810	Special Programs	Special Education Preschool	\$28,577	\$34,844	\$23,981	\$26,757	-6.4%	-23.2%	11.6%
12900	Special Programs	Other Special Programs	\$174	\$707	\$0	\$0	-100.0%	-100.0%	NA
14300	Summer School Programs	High School	\$12,233	\$9,653	\$1,247	\$1,235	-89.9%	-87.2%	-1.0%
16100	Remediation	Remediation Testing	\$38,284	\$25,947	\$0	\$0	-100.0%	-100.0%	NA
16200	Remediation	Preventive Remediation	\$2,040	\$0	\$9,599	\$1,600	-21.6%	NA	-83.3%
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$42,324	\$37,256	\$54,645	\$43,981	3.9%	18.0%	-19.5%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$63,899	\$65,083	\$109,254	\$127,450	99.5%	95.8%	16.7%
17500	Payments to Other Governmental Units Within State	Special Ed. - Interlocal Agreements	\$22,233	\$37,939	\$27,630	\$24,353	9.5%	-35.8%	-11.9%
17600	Payments to Other Governmental Units Within State	Joint Services and Supply - Other	\$3,535	\$3,723	\$5,606	\$3,911	10.7%	5.0%	-30.2%
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$12,369	\$7,597	\$1,489	\$5,472	-55.8%	-28.0%	267.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$1,331	\$0	\$0	\$0	-100.0%	NA	NA
22220	Instruction	Library/Media Services - School Library	\$62,694	\$80,374	\$93,007	\$100,754	60.7%	25.4%	8.3%
22230	Instruction	Library/Media Services - Audiovisual	\$107	\$46	\$0	\$0	-100.0%	-100.0%	NA
22360	Instruction	Instruc. Related Tech. - Network Support	\$187,878	\$175,321	\$235,277	\$951,576	406.5%	442.8%	304.4%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$94,195	\$170,879	\$45,793	\$138,470	47.0%	-19.0%	202.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$0	\$2,109	\$2,411	NA	NA	14.3%
25570	Central Services	Textbks. for Rent/Resale - Materials and Supplies	\$0	\$0	\$0	\$10,021	NA	NA	NA
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$194,450	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$3,602,589</b>	<b>\$4,795,169</b>	<b>\$4,565,202</b>	<b>\$5,305,866</b>	<b>47.3%</b>	<b>10.7%</b>	<b>16.2%</b>
<b>Student Instructional Support</b>									
21220	Students	Guidance Services - Counseling Services	\$77,588	\$108,008	\$112,700	\$122,841	58.3%	13.7%	9.0%
21340	Students	Health Services - Nurse Services	\$31,298	\$34,082	\$52,983	\$62,804	100.7%	84.3%	18.5%
21390	Students	Health Services - Other Health Services	\$500	\$805	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$373,126	\$394,602	\$478,472	\$566,586	51.8%	43.6%	18.4%
<b>Student Instructional Support Total</b>			<b>\$482,512</b>	<b>\$537,497</b>	<b>\$644,155</b>	<b>\$752,232</b>	<b>55.9%</b>	<b>40.0%</b>	<b>16.8%</b>
<b>Overhead and Operational</b>									
23120	General Administration	Board of Education - Service Area Assistants	\$14,835	\$15,296	\$15,810	\$16,997	14.6%	11.1%	7.5%
23150	General Administration	Board of Education - Legal Services	\$3,610	\$13,380	\$1,085	\$12,522	246.9%	-6.4%	1054.1%
23160	General Administration	Board of Education - Promotion Expenses	\$1,500	\$1,538	\$3,820	\$3,418	127.9%	122.2%	-10.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$738	\$28,529	\$6,450	\$14,143	1815.4%	-50.4%	119.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$169,562	\$386,720	\$264,467	\$272,339	60.6%	-29.6%	3.0%
23220	General Administration	Executive Administration - Community Relations	\$4,595	\$5,435	\$990	\$0	-100.0%	-100.0%	-100.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$13,388	\$13,393	\$15,046	\$15,835	18.3%	18.2%	5.2%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,939	\$2,513	\$657	\$1,584	-18.3%	-36.9%	141.2%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$0	\$36,264	\$97,348	NA	NA	168.4%
25890	Central Services	Other Technology Services	\$0	\$0	\$0	\$8,724	NA	NA	NA
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$6,720	\$14,475	\$40,007	\$50,603	653.1%	249.6%	26.5%
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$552,198	\$728,731	\$806,775	\$837,319	51.6%	14.9%	3.8%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$5,208	\$8,296	\$10,464	\$10,493	101.5%	26.5%	0.3%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$84,499	\$115,397	\$125,506	\$152,976	81.0%	32.6%	21.9%

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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$797	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$833	\$1,503	\$708	\$1,141	37.0%	-24.1%	61.3%
26700	Operation and Maintenance of Plant Services	Insurance	\$40,962	\$181,614	\$126,047	\$69,001	68.5%	-62.0%	-45.3%
27010	Student Transportation	Service Area Direction	\$1,122	\$153	\$183	\$17,308	1442.8%	11249.4%	9357.9%
27100	Student Transportation	Vehicle Operation	\$134,938	\$235,322	\$210,439	\$220,274	63.2%	-6.4%	4.7%
27200	Student Transportation	Monitoring Services	\$0	\$0	\$0	\$461	NA	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$77,085	\$79,077	\$147,682	\$128,260	66.4%	62.2%	-13.2%
27400	Student Transportation	Purchase of School Buses	\$142,973	\$112,789	\$105,265	\$220,770	54.4%	95.7%	109.7%
27500	Student Transportation	Insurance on Buses	\$15,993	\$18,270	\$21,955	\$17,246	7.8%	-5.6%	-21.5%
31200	Food Services Operations	Food Preparation and Dispensing	\$101,374	\$139,741	\$169,608	\$154,857	52.8%	10.8%	-8.7%
31400	Food Services Operations	Food Purchases	\$177,221	\$217,574	\$180,094	\$192,002	8.3%	-11.8%	6.6%
31900	Food Services Operations	Other Food Services	\$19,018	\$23,604	\$19,513	\$22,794	19.9%	-3.4%	16.8%
<b>Overhead and Operational Total</b>			<b>\$1,571,107</b>	<b>\$2,343,350</b>	<b>\$2,308,831</b>	<b>\$2,538,414</b>	<b>61.6%</b>	<b>8.3%</b>	<b>9.9%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$40,464	\$62,581	\$68,772	\$84,978	110.0%	35.8%	23.6%
33930	Other Community Services	Latch Key Kid Program	\$0	\$0	\$9,449	\$12,818	NA	NA	35.7%
33990	Other Community Services	Other	\$1,192	\$1,240	\$1,264	\$1,360	14.1%	9.7%	7.6%
41000	Category not Specified	Land Acquisition and Development	\$43,994	\$1,400	\$25,184	\$8,000	-81.8%	471.4%	-68.2%
43000	Category not Specified	Professional Services	\$800	\$200	\$2,200	\$11,778	1372.2%	5788.8%	435.3%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$202,731	\$88,897	\$292,254	\$180,818	-10.8%	103.4%	-38.1%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$17,425	\$2,257	\$8,088	\$8,454	-51.5%	274.6%	4.5%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$3,382	\$1,864	\$5,409	\$3,268	-3.4%	75.3%	-39.6%
46000	Category not Specified	Purchase of Moveable Equipment	\$0	\$0	\$4,206	\$7,257	NA	NA	72.5%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$90,477	\$151,903	\$79,480	\$31,944	-64.7%	-79.0%	-59.8%
51100	Principal on Debt	Bonds	\$50,000	\$55,000	\$140,588	\$30,000	-40.0%	-45.5%	-78.7%
52100	Interest on Debt	Bonds	\$23,893	\$19,393	\$38,783	\$11,660	-51.2%	-39.9%	-69.9%
52200	Interest on Debt	Temporary Loans	\$5,292	\$35,250	\$0	\$0	-100.0%	-100.0%	NA
53100	Lease Rental	Buildings-Principal	\$511,000	\$547,000	\$813,505	\$839,820	64.3%	53.5%	3.2%
54100	Advancements and Obligations	Veterans' Memorial Fund - Principal	\$11,834	\$11,495	\$0	\$0	-100.0%	-100.0%	NA
54200	Advancements and Obligations	Common School Fund - Principal	\$214,629	\$188,388	\$75,971	\$73,328	-65.8%	-61.1%	-3.5%
59100	Other Debt Services Obligations	Registrars Fee	\$0	\$1,250	\$1,750	\$2,000	NA	60.0%	14.3%
60700	Category not Specified	Scholarships	\$1,400	\$1,500	\$3,000	\$2,000	42.9%	33.3%	-33.3%
<b>Non Operational Total</b>			<b>\$1,218,513</b>	<b>\$1,169,617</b>	<b>\$1,569,902</b>	<b>\$1,309,483</b>	<b>7.5%</b>	<b>12.0%</b>	<b>-16.6%</b>
<b>Prorated by Fund</b>									
26492 - SAA	NA	Social Security - 2007 Account Code	\$229,770	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$37,642	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$52,105	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$3,333	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$16,184	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,939	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$11,114	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$255	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$300,601	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$51,290	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$118,864	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$4,490	\$0	\$0	\$0	NA	NA	NA
26498 - SAA	NA	Severance / Early Retirement Pay - 2007 Account Code	\$40,233	\$0	\$0	\$0	NA	NA	NA
26498 - SIS	NA	Severance / Early Retirement Pay - 2007 Account Code	\$7,267	\$0	\$0	\$0	NA	NA	NA
26498 - O&O	NA	Severance / Early Retirement Pay - 2007 Account Code	\$6,854	\$0	\$0	\$0	NA	NA	NA
26498 - NO	NA	Severance / Early Retirement Pay - 2007 Account Code	\$673	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>			<b>\$883,615</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>